

## **ABSTRACT**

The purpose of this study was to determine the influence of factors accounting and non-accounting firm for bond ratings. Accounting factors namely profitability, liquidity, leverage, productivity. While the non-accounting factors, namely age bonds, guarantees, reputation auditor.

Observational studies as many as 48 companies listed in Indonesia Stock Exchange in 2007-2011. Samples were selected by purposive sampling method.

The results showed that the profitability and reputation of auditors significantly influence bond ratings.

**Keywords:** bond rating, Profitability, Liquidity, Leverage, Productivity, Age Bonds, Insurance, Auditor Reputation.

## ABSTRAKSI

Tujuan penelitian ini adalah untuk mengetahui bagaimana pengaruh faktor akuntansi dan non akuntansi perusahaan terhadap peringkat obligasi. Faktor akuntansi yaitu profitabilitas, likuiditas, *leverage*, produktivitas. Sedangkan faktor non akuntansi yaitu umur obligasi, jaminan, reputasi auditor.

Observasi penelitian sebanyak 48 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2007-2011. Sampel dipilih dengan metode purposive sampling.

Hasil penelitian menunjukkan bahwa profitabilitas dan reputasi auditor berpengaruh secara signifikan terhadap peringkat obligasi.

**Kata Kunci:** Peringkat Obligasi, Profitabilitas, Likuiditas, *Leverage*, Produktivitas, Umur Obligasi, Jaminan, Reputasi Auditor.